IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORIGINAL SIDE

INCOME TAX APPEAL NO. 528 OF 2003

The Commissioner of Income Tax-3,
Mumbai. Appellant

vs.

M/s.Dr.Beck & Co.(India) Ltd. Respondent

Mr.R.Asokan i/b. Mr.T.C. Kaushik for the appellant.

Ms.Arati Sathe for the respondent.

CORAM : R. M. LODHA &
J.P. DEVADHAR,JJ.

DATED : 19th October 2004

P.C.

The controversy raised in this appeal stands concluded by the Division Bench judgment of this Court in the case of Commissioner of Income-tax v. Sudarshan Chemicals Industries Ltd. & ors., 245 ITR 769.

2. However, the learned counsel for the revenue submits that the said judgment is under challenge before the Supreme Court. Even if that be so, in so far as we are concerned, the controversy stands concluded by the Division Bench judgement of this Court and, therefore, the appeal does not deserve to be entertained.

3. No substantial question of law arises.

4. Dismissed in limine.

(R.M. LODHA,J.)

(J.P. DEVADHAR,J.)